



Policy Code: LSD - 003

Non-Residential Development Incentive Policy

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REVISION RECORD

Date	Version	Revision description
August 24, 2017	1	Original Non-Residential Development Incentive Policy
February 18, 2021	2	Policy LSD – 003 replaces Policy No. 1214

1. TITLE:

1.1 Non-Residential Development Incentive Policy

2. POLICY STATEMENT:

- 2.1 The Council of the Village of Heisler wishes to create development incentives to enhance business development and growth opportunities in the non-residential districts within the municipal boundaries of the Village of Heisler through the use of property tax cancellations.**

3. PURPOSE:

- 3.1 The Purpose of this Policy is to set out the development incentives for the construction of new or pre-existing businesses in the Village of Heisler. Council wishes to provide an incentive to encourage non-residential development.**

4. SCOPE:

- 4.1 The scope of this Policy includes but is not limited to prospective and current non-residential property owners, and the administration department and Council of the Village of Heisler.**

5. OBJECTIVES:

- 5.1 The objective of this policy is to ensure that the ideas presented in the Purpose of this Policy will be upheld.**

6. POLICY DETAILS:

- 6.1 Eligible Developments -
To qualify for a property tax cancellation, all developments must conform to the current Village of Heisler Land Use Bylaw and other pertinent regulations.**
- 6.2 All developments must be of a permanent nature to be eligible.**
- 6.3 Non-Residential District Properties -
All C1 Downtown Commercial, C2 Highway Commercial and IND Industrial properties located within the municipal boundaries of the**

Village of Heisler may qualify for tax cancellation.

6.4 Additions -

Additions to existing improvements do not qualify for tax cancellations.

6.5 Tax Cancellation -

The period of tax cancellation may begin the year following the year that construction is completed in accordance with the approved development permit.

6.6 Subsequent to the adoption of the current year property tax rate bylaw and subject to the current Council passing a resolution of approval of a tax cancellation for a particular eligible property on an annual basis, the period of tax cancellation may be:

-2 years for a qualified construction on a vacant lot

-3 years for qualified demolition and construction

Tax cancellation shall not be combined with any other tax credit policy that may be offered by the Village of Heisler.

6.7 Property Taxation -

The tax roll account must be in good standing in order to be eligible to apply for a tax cancellation.

For the year the cancellation is approved by Council, the total current taxes levied, less the proposed municipal tax cancellation, shall be paid by the taxes due date of July 31. If the property taxes are not paid by July 31 of the taxation year, the tax cancellation for that year will be lost, regardless of when the taxes are paid.

6.8 Construction Period -

Construction of the building must be completed to the point of suitability for occupancy within six (6) months of the start of construction date on the development permit. This period may be extended by a Council resolution in the case of large developments.

If this requirement is not met, then the applicant will lose the eligibility to apply for tax cancellation for the first year, and for each year that the project remains incomplete, after the original completion deadline, the subsequent year's tax cancellation application eligibility shall be lost.

6.9 Demolition -

For the purposes of this policy, a qualifying demolition is considered to occur in only those cases where a non-residential building that has become dilapidated through age is demolished, and a new structure is constructed in its place.

Buildings that are demolished as a result of damage caused by fire, wind, storm, vehicle collision, or other catastrophic event do not qualify as a demolition for this policy.

6.10 Development Authority -

For the purposes of administering this policy, the Development Officer has full authority in determining the dates of the Development Permit approval, start of construction, and completion of construction.

6.11 Disqualification –

Failure by the applicant to comply with any of the policy requirements herein may result in disqualification of the applicant from tax cancellation eligibility.

7. ROLES AND RESPONSIBILITIES:

7.1 It is the role of the Administration Department of the Village of Heisler to follow and uphold this policy.

7.2 It is the responsibility of the Administration Department to present applications for the development Incentive to Council for their consideration.

8. MONITORING, EVALUATION AND REVIEW:

8.1 The monitoring, evaluation and review of this policy is the responsibility of the Administration Department of the Village of Heisler.

9. DEFINITIONS AND ABBREVIATIONS:

9.1 Council is defined as the municipal Council of the Village of Heisler.

9.2 Non-Residential in respect of property, means linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or property on which industry, commerce or another use takes place under a land use bylaw

passed by a council, but does not include farm land or land that is used or intended to be used for permanent living accommodation.

- 9.3 **New Business** is defined as a business located in a non-residential district that has not previously operated at the location where the construction of a new building is taking place, and has not previously obtained a tax cancellation from the Village of Heisler.
- 9.4 **Tax Roll** shall mean the tax roll of a property located in the Village of Heisler.
- 9.5 **Tax Cancellation** refers to the cancellation of the municipal portion of property taxes imposed on any given year and does not include education or seniors taxes. The cancellation applies to both the land and improvement taxes.
- 9.6 **All other Definitions and Abbreviations** are subject to those found within the **Municipal Government Act Revised Statutes of Alberta 2000 Chapter M-26**.

10. ASSOCIATED DOCUMENTS:

- 10.1 **Applications for Non-Residential Development Incentive Policy**, tax cancellations are outlined in “Appendix A”.
- 10.2 **Municipal Government Act Revised Statutes of Alberta 2000 Chapter M-26, Section 347(1)**.
- 10.3 **Document Sources:** Village of Forestburg – Policy H.6.1
Town of Langham – Policy 510-TAX-001



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Council Approved: February 18, 2021

Motion # 21-02-029

Responsibility: Administration

Next Review Date: February, 2024



Village of Heisler
Non-Residential Development Incentive
Tax Cancellation Application and Agreement

Applicant name: _____

Mailing Address: _____

Telephone: _____

Property Address (civic): _____

Legal Description: Lot _____ Block _____ Plan _____

Land Use District: _____

Existing Use (to be demolished): _____

Proposed
Development: _____

I hereby make application to receive a tax cancellation as described in the Non-Residential Development Incentive Policy. I fully understand the regulations and limitations of the policy and my responsibilities in this regard.

I hereby give my consent to allow all authorized persons the right to enter the above lands and/or buildings with respect to this application only.

I acknowledge that in the case of a sale of the property during the term of tax cancellation eligibility, the tax cancellation shall transfer to the new owner of the property.

Date of Application: _____ Signature of
Applicant: _____

For Administration Use Only:

Development Permit Approval Date: _____

Development Permit #: _____